

FY 2023/24 Employee & Employer Rate Chart by Class of Service
(effective 7/1/23)



The actual employer and employee contribution rates for each employee varies by the employee's class of service in SERS. The individual rates for each class of service are listed below for the July 1, 2023, to June 30, 2024, fiscal year. If you are an employer and would like to check the applicable rates for your specific employees, please call 717.783.7310, ext. 7315.

Class/Description	Category	Category Description	Employer	Employee
A / AA	0	Employees with age 60 retirement not in another special class	32.24% / 41.09%	5.00% / 6.25%
A / AA	1	Members of agencies other than state police or liquor control board with age 50 retirement	36.24% / 45.86%	5.00% / 6.25%
A / AA	2	Legislators	36.24% / 45.86%	5.00% / 6.25%
A	3	Judges	32.24%	5.00%
A	4	Magisterial district judges	32.24%	5.00%
A	5	State police officers	59.29%	5.00%
A / AA	6	Liquor control enforcement officers	36.24% / 45.86%	5.00% / 6.25%
A / AA	7	Capitol police, airport police, park rangers	34.62% / 41.92%	5.00% / 6.25%
A / AA	8	Enforcement officers in the Office of Attorney General, PA Board of Probation and Parole, and Fish and Boat Commission	36.24% / 45.86%	5.00% / 6.25%
A-3/A-4	0	Employees with age 65 retirement not in another special class	27.60%	6.25% / 9.30%
A-3/A-4	1	Members of agencies other than state police or liquor control board with age 55 retirement	31.05%	6.25% / 9.30%
A-3/A-4	2	Legislators	31.05%	6.25% / 9.30%
A-3/A-4	5	State police officers	52.69%	6.25% / 9.30%
A-3/A-4	6	Liquor control enforcement officers	31.05%	6.25% / 9.30%
A-3/A-4	7	Capitol police, airport police, park rangers	28.73%	6.25% / 9.30%
A-3/A-4	8	Enforcement officers in the Office of Attorney General, PA Board of Probation and Parole, and Fish and Boat Commission	31.05%	6.25% / 9.30%
A-5 Hybrid Hybrid defined benefit/defined contribution plan effective for new employees on 1/1/19	0,3,4	All non-exempt groups who default/remain in A-5 with age 67 retirement	DB=17.40% DC=2.25% Total=19.65%	DB=5.00% DC=3.25% Total=8.25%
A-6 Hybrid Hybrid defined benefit/defined contribution plan effective for new employees on 1/1/19	0,3,4	All non-exempt groups who elect into A-6 with age 67 retirement	DB=17.65% DC=2.00% Total=19.65%	DB=4.00% DC=3.50% Total=7.50%
DC-Only Plan* Straight defined contribution plan effective for new employees on 1/1/19	0,3,4	All non-exempt groups who elect DC-only plan	DB=16.10%* DC=3.50% Total=19.60%	DB=0.00% DC=7.50% Total=7.50%
D-4 Legislators who elect this class by 7/1/01 and all legislators elected 7/1/01 through 11/1/10	2	Legislators	49.37%	7.50%

*Act 2017-5 requires employers to make contributions to the defined benefit fund for all employees, including those who choose the defined contribution-only plan. The portion of contributions earmarked for the defined benefit plan for those employees who choose the defined contribution-only plan go directly to the pension fund unfunded liability.

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Class/Description	Category	Category Description	Employer	Employee
E-1 Judges	3	Judges	53.65%	10.00% <i>1st 10 years of judicial service 7.50% thereafter</i>
E-2 Magisterial district judges	4	Magisterial district judges	53.65%	7.50%
Opt-In: A-3/AA to A-5 Hybrid Hybrid defined benefit/defined contribution plan effective for transfers on 7/1/19	0,3,4	New A-5 benefit accruing after 6/30/19 is age 67 retirement. Pre-7/1/19 benefit remains unchanged.	DB=17.40% DC=2.25% Total=19.65%	DB=5.00% DC=1.25% Total=6.25%
Opt-In: A-4 to A-5 Hybrid Hybrid defined benefit/defined contribution plan effective for transfers on 7/1/19	0,3,4	New A-5 benefit accruing after 6/30/19 is age 67 retirement. Pre-7/1/19 benefit remains unchanged.	DB=17.40% DC=2.25% Total=19.65%	DB=5.00% DC=4.30% Total=9.30%
Opt-In: A-3 to A-6 Hybrid Hybrid defined benefit/defined contribution plan effective for transfers on 7/1/19	0,3,4	New A-6 benefit accruing after 6/30/19 is age 67 retirement. Pre-7/1/19 benefit remains unchanged.	DB=17.65% DC=2.00% Total=19.65%	DB=4.00% DC=2.25% Total=6.25%
Opt-In: A to DC-Only Plan* Straight defined contribution plan effective for transfers on 7/1/19	0,3,4	Defined contribution-only plan after 6/30/19. Pre-7/1/19 benefit remains unchanged.	DB=16.10%* DC=3.50% Total=19.60%	DC=5.00%
Opt-In: AA/A-3 to DC-Only Plan* Straight defined contribution plan effective for transfers on 7/1/19	0,3,4	Defined contribution-only plan after 6/30/19. Pre-7/1/19 benefit remains unchanged.	DB=16.10%* DC=3.50% Total=19.60%	DC=6.25%
Opt-In: A-4 to DC-Only Plan* Straight defined contribution plan effective for transfers on 7/1/19	0,3,4	Defined contribution-only plan after 6/30/19. Pre-7/1/19 benefit remains unchanged.	DB=16.10%* DC=3.50% Total=19.60%	DC=9.30%
Opt-In: D-4/E-1 to DC-Only Plan* Straight defined contribution plan effective for transfers on 7/1/19	0,3,4	Defined contribution-only plan after 6/30/19. Pre-7/1/19 benefit remains unchanged.	DB=16.10%* DC=3.50% Total=19.60%	DC=7.50%

*Act 2017-5 requires employers to make contributions to the defined benefit fund for all employees, including those who choose the defined contribution-only plan. The portion of contributions earmarked for the defined benefit plan for those employees who choose the defined contribution-only plan go directly to the pension fund unfunded liability.